



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: EAGLE RIVER LIGHT AND WATER COMMISSION

Principal Office: 525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** EAGLE RIVER LIGHT AND WATER COMMISSION

**Utility Address:** 525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521

**When was utility organized?** 1/1/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR LARRY E PHIFER

**Title:** MANAGER

**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121

**Fax Number:** (715) 479 - 6904

**E-mail Address:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS PATRICIA E KUKANICH

**Title:** OFFICE MANAGER

**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121

**Fax Number:** (715) 479 - 6904

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622 EXT 2679

**Fax Number:** (608) 249 - 8532

**E-mail Address:** mlavold@virchowkrause.com

**IDENTIFICATION AND OWNERSHIP****President, chairman, or head of utility commission/board or committee:****Name:** JEFF HYSLOP**Title:** MAYOR**Office Address:**525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521-1269**Telephone:** (715) 479 - 8121**Are records of utility audits by individuals or firms, other than utility employee?** YES**Fax Number:** (715) 479 - 6904**Individual or firm, if other than utility employee, auditing utility records:****Name:****Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622 EXT 2679**Fax Number:** (608) 249 - 8532**E-mail Address:** mlavold@virchowkrause.com**Date of most recent audit report:** 2/1/2002**Period covered by most recent audit:** 1/1/01 - 12/31/01**Names and titles of utility management including manager or superintendent:****Name:** MR LARRY E PHIFER**Title:** MANAGER**Office Address:**525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521-1269**Telephone:** (715) 479 - 8121**Fax Number:** (715) 479 - 6904**E-mail Address:****Name of utility commission/committee:** Eagle River Light and Water Commission**Names of members of utility commission/committee:**MR JERRY BURKETT, COUNCIL MEMBER  
MR WILLIAM DOERR, COUNCIL MEMBER  
MR RICHARD HANSEN  
MR JEFF HYSLOP, MAYOR  
MR LEE MCFAUL**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**                     **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)?      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,225,085	2,096,593	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,925,264	1,682,984	<b>2</b>
Depreciation Expense (403)	181,937	174,529	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	131,827	131,162	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,239,028</b>	<b>1,988,675</b>	
<b>Net Operating Income</b>	<b>(13,943)</b>	<b>107,918</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(13,943)</b>	<b>107,918</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	28,624	42,229	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>28,624</b>	<b>42,229</b>	
<b>Total Income</b>	<b>14,681</b>	<b>150,147</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>14,681</b>	<b>150,147</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	7,557	12,229	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>7,557</b>	<b>12,229</b>	
<b>Net Income</b>	<b>7,124</b>	<b>137,918</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,605,250	1,449,682	<b>20</b>
Balance Transferred from Income (433)	7,124	137,918	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	17,650	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,612,374</b>	<b>1,605,250</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME - ELECTRIC	27,437	5
INVESTMENT INCOME - WATER	1,187	6
<b>Total (Acct. 419):</b>	28,624	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	350,654	1,874,431	0	0	<b>2,225,085</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	10,800		0	<b>10,800</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	145	1,531			<b>1,676</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>350,509</b>	<b>1,862,100</b>	<b>0</b>	<b>0</b>	<b>2,212,609</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	72,074		<b>72,074</b>	<b>1</b>
Electric operating expenses	104,478		<b>104,478</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	17,446		<b>17,446</b>	<b>8</b>
Electric utility plant accounts	21,704		<b>21,704</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	1,044		<b>1,044</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>216,746</b>	<b>0</b>	<b>216,746</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	5,226,311	4,950,992	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,151,450	2,028,290	2
<b>Net Utility Plant</b>	<b>3,074,861</b>	<b>2,922,702</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>3,074,861</b>	<b>2,922,702</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	42,594	63,226	9
<b>Total Other Property and Investments</b>	<b>42,594</b>	<b>63,226</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	628,215	645,467	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	235,028	251,032	15
Other Accounts Receivable (143)	20,473	47,631	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	9,507	11,275	18
Materials and Supplies (151-163)	194,870	165,911	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,088,093</b>	<b>1,121,316</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,205,548</b>	<b>4,107,244</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	632,359	632,359	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	1,612,374	1,605,250	<b>28</b>
<b>Total Proprietary Capital</b>	<b>2,244,733</b>	<b>2,237,609</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	115,033	189,002	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	113	<b>31</b>
<b>Total Long-Term Debt</b>	<b>115,033</b>	<b>189,115</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	164,062	147,037	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	104,784	105,288	<b>36</b>
Interest Accrued (237)	3,031	4,911	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	83,210	79,869	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>355,087</b>	<b>337,105</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	15,524	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>15,524</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,475,171	1,343,415	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>4,205,548</b>	<b>4,107,244</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,562,613	0	0	2,663,698	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
<b>Total Utility Plant</b>	<b>2,562,613</b>	<b>0</b>	<b>0</b>	<b>2,663,698</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	615,909	0	0	1,535,541	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>615,909</b>	<b>0</b>	<b>0</b>	<b>1,535,541</b>	
<b>Net Utility Plant</b>	<b>1,946,704</b>	<b>0</b>	<b>0</b>	<b>1,128,157</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	565,040	1,463,250			<b>2,028,290</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	61,200	120,737			<b>181,937</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	27,684			<b>27,684</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>61,200</b>	<b>148,421</b>	<b>0</b>	<b>0</b>	<b>209,621</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,329	69,735			<b>80,064</b>	<b>15</b>
Cost of removal	2	6,395			<b>6,397</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>10,331</b>	<b>76,130</b>	<b>0</b>	<b>0</b>	<b>86,461</b>	<b>19</b>
<b>Balance End of Year</b>	<b>615,909</b>	<b>1,535,541</b>	<b>0</b>	<b>0</b>	<b>2,151,450</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)			146,491		<b>146,491</b>	135,862	<b>1</b>
Fuel stock expenses (152)					<b>0</b>	0	<b>2</b>
Plant mat. & oper. sup. (154)					<b>0</b>	0	<b>3</b>
<b>Total Electric Utility</b>					<b>146,491</b>	<b>135,862</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>146,491</b>	<b>135,862</b>	<b>1</b>
Water utility (154)	48,379	30,049	<b>2</b>
Sewer utility (154)		0	<b>3</b>
Heating utility (154)		0	<b>4</b>
Gas utility (154)		0	<b>5</b>
Merchandise (155)		0	<b>6</b>
Other materials & supplies (156)		0	<b>7</b>
Stores expense (163)		0	<b>8</b>
<b>Total Materials and Supplies</b>	<b>194,870</b>	<b>165,911</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
None				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
None				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	632,359	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>632,359</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1993 Water Revenue Bonds	01/15/1991	01/15/2001	5.00%	0	<b>1</b>
1996 Electric Revenue Bonds	06/17/1996	07/15/2003	6.00%	115,033	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>115,033</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:      115,033**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Electric Capital Lease	02/01/1998	01/31/2000	7.62%	0	1
<b>Total for Account 224</b>				0	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	105,288	1
<b>Accruals:</b>		
Charged water department expense	62,724	2
Charged electric department expense	69,103	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>131,827</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	106,800	6
Social Security taxes	16,723	7
PSC Remainder Assessment	5,940	8
<b>Other (explain):</b>		
GROSS REVENUES	2,868	9
<b>Total payments and other debits</b>	<b>132,331</b>	
<b>Balance end of year</b>	<b>104,784</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 Revenue Bonds	488	44	532	0	1
1996 Revenue Bonds	4,423	7,513	8,905	3,031	2
<b>Subtotal</b>	<b>4,911</b>	<b>7,557</b>	<b>9,437</b>	<b>3,031</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Electric Capital Lease-Old and New	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,911</b>	<b>7,557</b>	<b>9,437</b>	<b>3,031</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,002,871	340,544	0	0	0	<b>1,343,415</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	32,553					<b>32,553</b>	<b>2</b>
For Mains	56,620					<b>56,620</b>	<b>3</b>
<b>Other (specify):</b>							
SERVICE EXTENSIONS		42,583				<b>42,583</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,092,044</b>	<b>383,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,475,171</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
SPECIAL REDEMPTION ACCOUNT - ELECTRIC	37,932	5
SPECIAL REDEMPTION ACCOUNT - WATER	4,662	6
<b>Total (Acct. 128):</b>	<b>42,594</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	34,811	10
Electric	200,217	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>235,028</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
OTHER ACCOUNTS RECEIVABLE	20,473	16
<b>Total (Acct. 143):</b>	<b>20,473</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL ITEMS - ELECTRIC	7,722	17
TAX ROLL ITEMS - WATER	1,785	18
<b>Total (Acct. 145):</b>	<b>9,507</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	15,524	26
<b>Total (Acct. 253):</b>	<b>15,524</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,502,487	2,586,164	0	0	<b>5,088,651</b>	<b>1</b>
Materials and Supplies	39,214	141,176	0	0	<b>180,390</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	590,474	1,499,395	0	0	<b>2,089,869</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,047,457	361,835	0	0	<b>1,409,292</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>903,770</b>	<b>866,110</b>	<b>0</b>	<b>0</b>	<b>1,769,880</b>	
Net Operating Income	11,135	(25,078)	0	0	<b>(13,943)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.23%</b>	<b>-2.90%</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.79%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	632,359	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,608,812	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,241,171</b>	
<b>Net Income</b>		
Net Income	7,124	5
<b>Percent Return on Proprietary Capital</b>	<b>0.32%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

To the Governing Body  
Eagle River Light and Water Commission  
Eagle River, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Eagle River Light and Water Commission, an enterprise fund of the City of Eagle River, as of December 31, 2001 and 2000 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin  
February 1, 2002



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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

response received 2/24/03 - will allocate beginning 2002.    ele  
February 18, 2003

Mr. Larry E. Phifer, Manager  
Eagle River Light and Water Commission  
P.O. Box 1269  
525 East Maple Street  
Eagle River, WI 54521-1269

Dear Mr. Phifer:

On October 23, 2002, we received a response to our 2001 analytical review letter from your accountant, Matt Lavold. A response to the following comment will close our review:

Item 3 indicates that the utility commission policy has been to not allocate meter costs between the water and sewer utilities. However, that is not an option. If the sewer department is using water meters for the purpose of billing sewer customers based on a volume measured by the water meter, the costs must be allocated. Please confirm in writing that in the future, the water meter costs will be appropriately allocated to the sewer department.

If you have any questions, you may contact me at  
Elaine.engelke@psc.state.wi.us or 608 266 3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, Consumer Affairs

ELE:dwh:w:\compl\analytical reviews\2001 AR Response Letters\1710 Eagle Rive

12/27/02 email reponse:

Dear Matt:

Thank you for your response to our 2001 analytical review of Eagle River. I've been holding a comment waiting for a PSC position paper on plant retirements (item 6) since our historical position is that plant is retired at original book cost. I'm not sure of the status of that so I want to close out this review before the end of the year.

Item 3 of your response indicated that Eagle River has a policy of not allocating water meter costs. Section 4, Page 10 of the Water Utility Reference Manual indicates that if the sewer department bases its charge for utility service upon a volume charge which is determined from reading the meter, the water utility MUST charge the sewer department for its share of all meter-related costs. Please confirm that in the future, all water meter costs will be allocated to the sewer department.

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## FINANCIAL SECTION FOOTNOTES

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Again, sorry for the delay with this reponse.

Regards, Elaine

10/23/02 email reply:

Hi Elaine,

We are responding on behalf of Eagle River Light & Water Commission's 2001 analytical review dated September 23, 2002. The following are responses to your various questions. The responses are in numerical order as they appear on the analytical review.

1. \$10,011 for assessments  
4,654 from the Landfill Venture Group  
1,970 for the replacement of a pole  
2,104 for a community contribution  
1,734 miscellaneous invoices  
\$20,473    Account 143
2. Services were installed by developers/utility but the customers are not on-line as of year-end. For future annual reports, we will review the comparison and footnote any significant variations.
3. The Commission's policy has been to not allocate meter costs between the water and sewer utilities.
4. The incorrect total water plant balance was used in the 2001 PILOT calculation. However, the 2001 expense is based on the 1994 floor even if the correct balance were used. No changes are required for the 2001 report.
5. Account 926 (Employee Pensions and Benefits) - In 2001, the Commission paid the unfunded pension liability of \$80,314. This payment was allocated to all three utilities.
6. The average retirement costs for water mains, services and hydrants are based on professional judgement by the utility. (ok per Jim L.)

If you have any further questions, please contact me at (608) 240-2679 or respond to this e-mail.

Thank You,

Matt Lavold

Matthew Lavold, CPA  
Senior Accountant  
Virchow, Krause & Company, LLP  
mlavold@virchowkrause.com

September 23, 2002

Mr. Larry E. Phifer, Manager  
Eagle River Light & Water Commission  
P.O. Box 1269

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**FINANCIAL SECTION FOOTNOTES**

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~~P.O. BOX 1269~~  
525 East Maple Street  
Eagle River, WI 54521-1269

2001 Analytical Review DWCCA-1710-ELE

Dear Mr. Phifer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please provide more detail for the amount reported in Account 143, Other Accounts Receivable, page F-19.
2. There are 951 water services reported in use on page W-18. However, there are only 860 meters reported in use on page W-19. Please explain why there are so many more services in use than meters in use.
3. Page IV of the annual report indicates that the water utility does not render sewer service. Please confirm that the sewer department uses flat rates, or confirm that the sewer department does NOT use the water meter for purposes of measuring volume in order to charge sewer customers. We are looking for a satisfactory reason why water meters costs are not allocated to the sewer department. This explanation should be provided in your annual report footnotes each year.
4. The Utility Plant Jan. 1 reported on page W-7 does not correspond to the amount reported for gross plant on page F-7 of the prior year report. Please furnish an explanation.
5. Electric Administrative and General Expenses, page E-3, increased over \$15,000 or 10 percent from the prior year. Please furnish an explanation.
6. Please state the source of the following average retirement costs on page W-8.
  - " Water Mains - Retirement cost in Account 343 is \$4,601 for 200 feet of 6" mains retired on page W-17, for an average cost per foot of \$23.
  - " Water Services - Retirement cost in Account 345 is \$1,196 for 2 service laterals retired on page W-18, for an average cost per unit of approximately \$598.
  - " Hydrants - Retirement cost in Account 348 is \$4,432 for 3 hydrants retired on page W-20, for an average cost per unit of \$1,477.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you

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## FINANCIAL SECTION FOOTNOTES

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have any questions, please feel free to contact me at (608) 266-3768.  
Please respond within 30 days of this letter. We prefer that you respond by  
e-mail if it is convenient for you to do so. My e-mail address is  
elaine.engelke@psc.state.wi.us. If we have no questions regarding your  
response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	333,820	1
<b>Total Sales of Water</b>	<b>333,820</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	948	2
Miscellaneous Service Revenues (471)	24	3
Rents from Water Property (472)	8,090	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,772	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,834</b>	
<b>Total Operating Revenues</b>	<b>350,654</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	18,116	9
Water Treatment Expenses (640-652)	15,445	10
Transmission and Distribution Expenses (660-678)	46,715	11
Customer Accounts Expenses (901-905)	10,783	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	124,536	14
<b>Total Operation and Maintenance Expenses</b>	<b>215,595</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	61,200	15
Amortization Expense (404-407)		16
Taxes (408)	62,724	17
<b>Total Other Operating Expenses</b>	<b>123,924</b>	
<b>Total Operating Expenses</b>	<b>339,519</b>	
<b>NET OPERATING INCOME</b>	<b>11,135</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	556	22,391	89,182	4
Commercial	278	44,602	128,120	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>834</b>	<b>66,993</b>	<b>217,302</b>	
Private Fire Protection Service (462)	13		5,040	7
Public Fire Protection Service (463)	1		95,223	8
Other Sales to Public Authorities (464)	18	5,368	16,255	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>866</b>	<b>72,361</b>	<b>333,820</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	95,223	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>95,223</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	948	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>948</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	24	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>24</b>	
<b>Rents from Water Property (472):</b>		
RENT	8,090	8
<b>Total Rents from Water Property (472)</b>	<b>8,090</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
MISCELLANEOUS OTHER REVENUES	7,772	11
<b>Total Other Water Revenues (474)</b>	<b>7,772</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	6,202	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	7,707	17
Pumping Labor and Expenses (624)	2,379	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,828	25
<b>Total Pumping Expenses</b>	<b>18,116</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	869	26
Chemicals (641)	12,990	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	1,282	32
Maintenance of Water Treatment Equipment (652)	304	33
<b>Total Water Treatment Expenses</b>	<b>15,445</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	6,463	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	3,914	36
Meter Expenses (663)		37
Customer Installations Expenses (664)	4,966	38
Miscellaneous Expenses (665)	4,791	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	264	43
Maintenance of Transmission and Distribution Mains (673)	11,440	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	7,525	46
Maintenance of Meters (676)	691	47
Maintenance of Hydrants (677)	5,838	48
Maintenance of Miscellaneous Plant (678)	823	49
<b>Total Transmission and Distribution Expenses</b>	<b>46,715</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	2,443	51
Customer Records and Collection Expenses (903)	8,195	52
Uncollectible Accounts (904)	145	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>10,783</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,455	56
Office Supplies and Expenses (921)	942	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,899	59
Property Insurance (924)		60
Injuries and Damages (925)	5,412	61
Employee Pensions and Benefits (926)	58,159	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	11,007	65
Rents (931)		66
Maintenance of General Plant (932)	15,662	67
<b>Total Administrative and General Expenses</b>	<b>124,536</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>215,595</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		55,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>55,009</b>	
Social Security		7,004	3
PSC Remainder Assessment		208	4
Other (specify): GROSS REVENUES		503	5
<b>Total tax expense</b>		<b>62,724</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.186100				3
County tax rate	mills		1.897000				4
Local tax rate	mills		8.031200				5
School tax rate	mills		6.748500				6
Voc. school tax rate	mills		1.228700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>18.091500</b>				10
Less: state credit	mills		0.986200				11
<b>Net tax rate</b>	mills		<b>17.105300</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.031200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>7.977200</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.008400</b>				17
<b>Total Tax Rate</b>	mills		<b>18.091500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.884858</b>				19
<b>Total tax net of state credit</b>	mills		<b>17.105300</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.135754</b>				21
Utility Plant, Jan. 1	\$	2,508,631	2,508,631				22
Materials & Supplies	\$	30,049	30,049				23
<b>Subtotal</b>	\$	<b>2,538,680</b>	<b>2,538,680</b>				24
Less: Plant Outside Limits	\$	76,751	76,751				25
<b>Taxable Assets</b>	\$	<b>2,461,929</b>	<b>2,461,929</b>				26
Assessment Ratio	dec.		1.000800				27
<b>Assessed Value</b>	\$	<b>2,463,899</b>	<b>2,463,899</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.135754</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,293</b>	<b>37,293</b>				30
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>55,009</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,015		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	56,859		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>57,874</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,526		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,230		20
<b>Total Pumping Plant</b>	<b>83,517</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,864		23
<b>Total Water Treatment Plant</b>	<b>11,864</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,015	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			56,859	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>57,874</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,526	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,230	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>83,517</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,864	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,864</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	623,919		26
Transmission and Distribution Mains (343)	1,079,803	101,669	27
Fire Mains (344)	0		28
Services (345)	183,991	6,241	29
Meters (346)	96,783	3,128	30
Hydrants (348)	80,825	18,519	31
Other Transmission and Distribution Plant (349)	4,380		32
<b>Total Transmission and Distribution Plant</b>	<b>2,070,401</b>	<b>129,557</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,480		35
Computer Equipment (391.1)	13,824	1,023	36
Transportation Equipment (392)	87,378		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	92,319		39
Laboratory Equipment (395)	2,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	10,337		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,090		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>218,706</b>	<b>1,023</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,442,362</b>	<b>130,580</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,442,362</b>	<b>130,580</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			623,919	26
Transmission and Distribution Mains (343)	4,601		1,176,871	27
Fire Mains (344)			0	28
Services (345)	1,196		189,036	29
Meters (346)	100		99,811	30
Hydrants (348)	4,432		94,912	31
Other Transmission and Distribution Plant (349)			4,380	32
<b>Total Transmission and Distribution Plant</b>	<b>10,329</b>	<b>0</b>	<b>2,189,629</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			5,480	35
Computer Equipment (391.1)			14,847	36
Transportation Equipment (392)			87,378	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			92,319	39
Laboratory Equipment (395)			2,278	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			10,337	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			7,090	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>219,729</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,329</b>	<b>0</b>	<b>2,562,613</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>10,329</b>	<b>0</b>	<b>2,562,613</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	(33,500)	1.00%	20
Fire Mains (344)	0		21
Services (345)	(575)	2.10%	22
Meters (346)	(211)	4.00%	23
Hydrants (348)	(2,500)	1.33%	24
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>(36,786)</b>		<b>0</b>

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	4,601				(38,101)	20
344					0	21
345	1,196				(1,771)	22
346	100				(311)	23
348	4,432				(6,932)	24
349					0	25
	10,329	0	0	0	(47,115)	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>(36,786)</b>		<b>0</b>
 Common Utility Plant Allocated to Water Department	 601,826		 61,200
 <b>Total accum. prov. for depreciation</b>	 <b>565,040</b>		 <b>61,200</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	0	
	10,329	0	0	0	(47,115)	
		2			663,024	38
	10,329	2	0	0	615,909	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,413	6,413	1
February			5,587	5,587	2
March			5,816	5,816	3
April			5,426	5,426	4
May			7,441	7,441	5
June			7,366	7,366	6
July			10,212	10,212	7
August			9,197	9,197	8
September			7,024	7,024	9
October			6,999	6,999	10
November			5,169	5,169	11
December			5,792	5,792	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>82,442</b>	<b>82,442</b>	
Less: Water sold				72,361	13
Volume pumped but not sold				10,081	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				3,762	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,762	19
Volume pumped but unaccounted for				6,319	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				708	23
Date of maximum: 5/1/2001					24
Cause of maximum:					25
Flushing of system.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/15/2001					27
Total KWH used for pumping for the year				120,800	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1200 WEST PINE STREET	#1	92	12	288,000	Yes	<b>1</b>
1200 WEST PINE STREET	#2	75	20	504,000	Yes	<b>2</b>
4854 SHERBURN STREET	#3	138	34	1,368,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	1200 WEST PINE STREET	1200 WEST PINE STREET	4854 SHERBURN STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	POMONA	LAYNE	<b>5</b>
Year Installed	1935	1941	1971	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	350	950	<b>8</b>
Pump Motor or Standby Engine Mfr	U S VERTICLE	G.E.	G.E.	<b>9</b>
Year Installed	1935	1973	1971	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	50	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#4			<b>14</b>
Location	4854 SHERBURN STREET			<b>15</b>
Purpose	S			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	LAYNE			<b>18</b>
Year Installed	1971			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,200			<b>21</b>
Pump Motor or Standby Engine Mfr	I. H.			<b>22</b>
Year Installed	1971			<b>23</b>
Type	NATURAL GAS			<b>24</b>
Horsepower	250			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#1	WELL #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1991			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	170			10
Total capacity in gallons (actual)	300,000			11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	540.0000	137.0000		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	640	0	0	0	640
M	D	4.000	1,140	0	0	0	1,140
M	D	6.000	73,685	828	200	0	74,313
P	D	6.000	360	0	0	0	360
M	D	8.000	22,864	3,621	0	0	26,485
P	D	8.000	860	0	0	0	860
M	D	10.000	12,009	0	0	0	12,009
M	D	12.000	140	0	0	0	140
<b>Total Within Municipality</b>			<b>111,698</b>	<b>4,449</b>	<b>200</b>	<b>0</b>	<b>115,947</b>
M	D	8.000	3,479	0	0	0	3,479
<b>Total Outside of Municipality</b>			<b>3,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,479</b>
<b>Total Utility</b>			<b>115,177</b>	<b>4,449</b>	<b>200</b>	<b>0</b>	<b>119,426</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	21	0	1	0	20		1
M	0.750	593	0	0	(20)	573	10	2
L	1.000	6	0	1	0	5		3
M	1.000	226	8	0	50	284		4
M	1.250	8	0	0	2	10		5
M	1.500	24	3	0	0	27		6
M	2.000	21	0	0	(5)	16		7
M	3.000	4	0	0	(1)	3	3	8
M	4.000	10	0	0	1	11		9
M	6.000	10	2	0	6	18	3	10
<b>Total Utility</b>		<b>923</b>	<b>13</b>	<b>2</b>	<b>33</b>	<b>967</b>	<b>16</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	733	14	2	0	<b>745</b>	21	<b>1</b>
1.000	91	0	4	0	<b>87</b>	3	<b>2</b>
1.250	2	0	0	0	<b>2</b>	0	<b>3</b>
1.500	19	0	0	0	<b>19</b>	0	<b>4</b>
2.000	15	1	0	0	<b>16</b>	0	<b>5</b>
3.000	11	0	0	0	<b>11</b>	0	<b>6</b>
4.000	2	0	0	0	<b>2</b>	0	<b>7</b>
<b>Total:</b>	<b>873</b>	<b>15</b>	<b>6</b>	<b>0</b>	<b>882</b>	<b>24</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	553	175	0	6	0	11	<b>745</b>	<b>1</b>
1.000	0	73	0	8	0	6	<b>87</b>	<b>2</b>
1.250	0	2	0	0	0	0	<b>2</b>	<b>3</b>
1.500	0	15	0	3	0	1	<b>19</b>	<b>4</b>
2.000	0	13	0	0	0	3	<b>16</b>	<b>5</b>
3.000	0	7	0	3	0	1	<b>11</b>	<b>6</b>
4.000	0	2	0	0	0	0	<b>2</b>	<b>7</b>
<b>Total:</b>	<b>553</b>	<b>287</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>22</b>	<b>882</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	187	13	3		197	2
<b>Total Fire Hydrants</b>	<b>192</b>	<b>13</b>	<b>3</b>	<b>0</b>	<b>202</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 202

Number of distribution system valves end of year: 353

Number of distribution valves operated during year: 176

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water (Page W-10)

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River utilities does not currently have individual accumulated depreciation accounts established. The negative balances represent 2001 and 2000 retirements for each plant account.

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### Water Mains (Page W-17)

Developers financed \$56,620 of main additions. The utility financed the remaining additions.

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### Water Services (Page W-18)

Customers financed \$2,300 of service additions while the utility financed the remaining.

The utility made adjustments to the number of services at year end to reflect the actual number of services in the system.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,846,422	1
<b>Total Sales of Electricity</b>	<b>1,846,422</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,167	2
Miscellaneous Service Revenues (451)	305	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,306	5
Interdepartmental Rents (455)	10,800	6
Other Electric Revenues (456)	9,431	7
<b>Total Other Operating Revenues</b>	<b>28,009</b>	
<b>Total Operating Revenues</b>	<b>1,874,431</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	1,415,645	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	68,352	10
Customer Accounts Expenses (901-905)	20,102	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	205,570	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,709,669</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	120,737	14
Amortization Expense (404-407)		15
Taxes (408)	69,103	16
<b>Total Other Expenses</b>	<b>189,840</b>	
<b>Total Operating Expenses</b>	<b>1,899,509</b>	
<b>NET OPERATING INCOME</b>	<b>(25,078)</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,167	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,167</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	305	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>305</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT	3,306	5
<b>Total Rent from Electric Property (454)</b>	<b>3,306</b>	
<b>Interdepartmental Rents (455):</b>		
RENTAL OF SPACE	10,800	6
<b>Total Interdepartmental Rents (455)</b>	<b>10,800</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNTS AND OTHER	9,431	7
<b>Total Other Electric Revenues (456)</b>	<b>9,431</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	1,382,346	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	33,299	36
<b>Total Other Power Supply Expenses</b>	<b>1,415,645</b>	
<b>Total Power Production Expenses</b>	<b>1,415,645</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	502	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	2,625	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	1,868	55
Meter Expenses (586)	1,223	56
Customer Installations Expenses (587)	13,270	57
Miscellaneous Distribution Expenses (588)	14,664	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	1,054	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	28,068	63
Maintenance of Underground Lines (594)	1,346	64
Maintenance of Line Transformers (595)	839	65
Maintenance of Street Lighting and Signal Systems (596)	1,753	66
Maintenance of Meters (597)	126	67
Maintenance of Miscellaneous Distribution Plant (598)	1,014	68
<b>Total Distribution Expenses</b>	<b>68,352</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	3,191	70
Customer Records and Collection Expenses (903)	15,380	71
Uncollectible Accounts (904)	1,531	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>20,102</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<u>0</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	29,614	78
Office Supplies and Expenses (921)	2,150	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	17,566	81
Property Insurance (924)		82
Injuries and Damages (925)	10,823	83
Employee Pensions and Benefits (926)	105,805	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	28,788	87
Rents (931)		88
Maintenance of General Plant (932)	10,824	89
<b>Total Administrative and General Expenses</b>	<u>205,570</u>	
<b>Total Operation and Maintenance Expenses</b>	<u><u>1,709,669</u></u>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		51,287	1
Social Security		9,719	2
Wisconsin Gross Receipts Tax		2,365	3
PSC Remainder Assessment		5,732	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>69,103</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.186100				3
County tax rate	mills		1.897000				4
Local tax rate	mills		8.031200				5
School tax rate	mills		6.748500				6
Voc. school tax rate	mills		1.228700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>18.091500</b>				10
Less: state credit	mills		0.986200				11
<b>Net tax rate</b>	mills		<b>17.105300</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.031200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>7.977200</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.008400</b>				17
<b>Total Tax Rate</b>	mills		<b>18.091500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.884858</b>				19
<b>Total tax net of state credit</b>	mills		<b>17.105300</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.135754</b>				21
Utility Plant, Jan. 1	\$	2,434,544	2,434,544				22
Materials & Supplies	\$	135,862	135,862				23
<b>Subtotal</b>	\$	<b>2,570,406</b>	<b>2,570,406</b>				24
Less: Plant Outside Limits	\$	105,849	105,849				25
<b>Taxable Assets</b>	\$	<b>2,464,557</b>	<b>2,464,557</b>				26
Assessment Ratio	dec.		1.000800				27
<b>Assessed Value</b>	\$	<b>2,466,529</b>	<b>2,466,529</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.135754</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,333</b>	<b>37,333</b>				30
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>51,287</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	1,252	25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1,252 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	80,514		26
Station Equipment (353)	93,888		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	13,771		29
Overhead Conductors and Devices (356)	13,946		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>203,371</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	374		34
Structures and Improvements (361)	0		35
Station Equipment (362)	121,882		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	285,627	24,993	38
Overhead Conductors and Devices (365)	267,731	8,572	39
Underground Conduit (366)	17,827	140	40
Underground Conductors and Devices (367)	199,918	13,141	41
Line Transformers (368)	417,531	24,745	42
Services (369)	187,167	5,002	43
Meters (370)	107,576	7,047	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	105,207	10,965	47
<b>Total Distribution Plant</b>	<b>1,710,840</b>	<b>94,605</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	231,980		49
Office Furniture and Equipment (391)	29,717		50
Computer Equipment (391.1)	28,505	2,047	51
Transportation Equipment (392)	155,357	123,204	52
Stores Equipment (393)	2,626		53
Tools, Shop and Garage Equipment (394)	46,367		54
Laboratory Equipment (395)	3,572	4,947	55
Power Operated Equipment (396)	52,888		56
Communication Equipment (397)	35,513		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			80,514 26
Station Equipment (353)			93,888 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			13,771 29
Overhead Conductors and Devices (356)			13,946 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>203,371</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			374 34
Structures and Improvements (361)			0 35
Station Equipment (362)			121,882 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,614		306,006 38
Overhead Conductors and Devices (365)	3,406		272,897 39
Underground Conduit (366)			17,967 40
Underground Conductors and Devices (367)	470		212,589 41
Line Transformers (368)	1,272		441,004 42
Services (369)			192,169 43
Meters (370)	1,026		113,597 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,737		114,435 47
<b>Total Distribution Plant</b>	<b>12,525</b>	<b>0</b>	<b>1,792,920</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			231,980 49
Office Furniture and Equipment (391)			29,717 50
Computer Equipment (391.1)			30,552 51
Transportation Equipment (392)	57,210		221,351 52
Stores Equipment (393)			2,626 53
Tools, Shop and Garage Equipment (394)			46,367 54
Laboratory Equipment (395)			8,519 55
Power Operated Equipment (396)			52,888 56
Communication Equipment (397)			35,513 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	7,894		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>594,419</b>	<b>130,198</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,508,630</b>	<b>224,803</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>2,508,630</b>	 <b>224,803</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			7,894 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>57,210</b>	<b>0</b>	<b>667,407</b>
<b>Total utility plant in service directly assignable</b>	<b>69,735</b>	<b>0</b>	<b>2,663,698</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>69,735</b>	<b>0</b>	<b>2,663,698</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>TRANSMISSION PLANT</b>			
Roads and Trails (359)	0		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)	0		27
Station Equipment (362)	0		28
Storage Battery Equipment (363)	0		29
Poles, Towers and Fixtures (364)	(2,022)	4.00%	30
Overhead Conductors and Devices (365)	(997)	3.33%	31
Underground Conduit (366)	0		32
Underground Conductors and Devices (367)	0		33
Line Transformers (368)	(1,022)	3.00%	34
Services (369)	(331)	3.00%	35
Meters (370)	(175)	3.33%	36
Installations on Customers' Premises (371)	0		37
Leased Property on Customers' Premises (372)	0		38
Street Lighting and Signal Systems (373)	(311)	3.00%	39
<b>Total Distribution Plant</b>	<b>(4,858)</b>		<b>0</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		40
Office Furniture and Equipment (391)	0		41
Computer Equipment (391.1)	0		42
Transportation Equipment (392)	0		43
Stores Equipment (393)	0		44
Tools, Shop and Garage Equipment (394)	0		45
Laboratory Equipment (395)	0		46
Power Operated Equipment (396)	0		47
Communication Equipment (397)	0		48
Miscellaneous Equipment (398)	0		49
Other Tangible Property (399)	0		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>(4,858)</b>		<b>0</b>



# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364	4,614				(6,636)	30
365	3,406				(4,403)	31
366					0	32
367	470				(470)	33
368	1,272				(2,294)	34
369					(331)	35
370	1,026				(1,201)	36
371					0	37
372					0	38
373	1,737				(2,048)	39
	12,525	0	0	0	(17,383)	
390					0	40
391					0	41
391.1					0	42
392	57,210				(57,210)	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	57,210	0	0	0	(57,210)	
	69,735	0	0	0	(74,593)	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
Common Utility Plant Allocated to Electric Department	1,468,108		120,737	51
<b>Total accum. prov. for depreciation</b>	<b><u>1,463,250</u></b>		<b><u>120,737</u></b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
		6,395	27,684		1,610,134	51
	<b>69,735</b>	<b>6,395</b>	<b>27,684</b>	<b>0</b>	<b>1,535,541</b>	

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>		
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.50	31.50	<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)		1.80	<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,561	Thursday	01/18/2001	12:00	3,080
February	02	5,504	Thursday	02/22/2001	11:00	2,767
March	03	5,268	Monday	03/05/2001	11:00	2,866
April	04	5,305	Monday	04/30/2001	12:00	2,608
May	05	5,530	Wednesday	05/16/2001	12:00	2,780
June	06	6,791	Wednesday	06/27/2001	12:00	2,923
July	07	7,272	Tuesday	07/31/2001	14:00	3,219
August	08	7,710	Wednesday	08/08/2001	15:00	3,441
September	09	6,558	Friday	09/07/2001	12:00	2,867
October	10	5,564	Monday	10/01/2001	12:00	2,953
November	11	5,420	Wednesday	11/28/2001	11:00	2,857
December	12	5,584	Monday	12/17/2001	11:00	3,150
<b>Total</b>		<b>72,067</b>				<b>35,511</b>

**System Name** Eagle River Light & Water Department

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Incorporated

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		35,511	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>35,511</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		33,330	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>33,330</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		2,181	27
<b>Total Energy Losses</b>		<b>2,181</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.1418%</b>	29
<b>Total Disposition of Energy</b>		<b>35,511</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

<b>Type of Sales/Rate Class Title (a)</b>	<b>Rate Schedule (b)</b>	<b>Avg. No. of Customers (c)</b>	<b>kWh (000 Omitted) (d)</b>	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	790	4,762	<b>1</b>
<b>Total Sales for Residential Sales</b>		<b>790</b>	<b>4,762</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE	CG-1	454	10,858	<b>2</b>
SMALL POWER SERVICE	CP-1	30	6,966	<b>3</b>
LARGE POWER SERVICE	CP-2	8	10,318	<b>4</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>492</b>	<b>28,142</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	37	426	<b>5</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>37</b>	<b>426</b>	
<b>Sales for Resale</b>				
NONE				<b>6</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,319</b>	<b>33,330</b>	



**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		323,953	(8,954)	314,999	1
<b>0</b>	<b>0</b>	<b>323,953</b>	<b>(8,954)</b>	<b>314,999</b>	
		712,621	(18,913)	693,708	2
17,991		340,128	(12,479)	327,649	3
24,875	30,447	491,035	(14,989)	476,046	4
<b>42,866</b>	<b>30,447</b>	<b>1,543,784</b>	<b>(46,381)</b>	<b>1,497,403</b>	
		34,621	(601)	34,020	5
<b>0</b>	<b>0</b>	<b>34,621</b>	<b>(601)</b>	<b>34,020</b>	
				0	6
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>42,866</b>	<b>30,447</b>	<b>1,902,358</b>	<b>(55,936)</b>	<b>1,846,422</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
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<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	Eagle River Substati		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	715000		4
Point of Metering	Cranberry substation		5
Total of 12 Monthly Maximum Demands -- kW	72,067		6
Average load factor	67.5000%		7
Total Cost of Purchased Power	1,382,367		8
Average cost per kWh	0.0389		9
On-Peak Hours (if applicable)	17455		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	1,515	1,565	12
February	1,356	1,411	13
March	1,404	1,462	14
April	1,284	1,324	15
May	1,408	1,372	16
June	1,466	1,457	17
July	1,569	1,650	18
August	1,804	1,637	19
September	1,303	1,564	20
October	1,531	1,422	21
November	1,407	1,450	22
December	1,408	1,742	23
<b>Total kWh (000)</b>	<b>17,455</b>	<b>18,056</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		



**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	7TH STREET	Adams St.	West Pine			1
Voltage--High Side	24,900	24,900	14,400			2
Voltage--Low Side	4,160	4,160	4,160			3
Num. Main Transformers in Operation	1	3	3			4
Capacity of Transformers in kVA	2,000	5,000	3,750			5
Number of Spare Transformers on Hand	0	1	1			6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,325	573	28,986	1
Acquired during year	56	21	1,820	2
<b>Total</b>	<b>1,381</b>	<b>594</b>	<b>30,806</b>	<b>3</b>
Retired during year	34	3	95	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,347</b>	<b>591</b>	<b>30,711</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,256	591	30,711	8
In utility's use	36			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	55			12
<b>Total end of year</b>	<b>1,347</b>	<b>591</b>	<b>30,711</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	138	106,420	<b>1</b>
Sodium Vapor	250	42	75,250	<b>2</b>
<b>Total</b>		<b>180</b>	<b>181,670</b>	
<b>Ornamental</b>				
Sodium Vapor	150	138	106,420	<b>3</b>
Sodium Vapor	250	42	75,250	<b>4</b>
<b>Total</b>		<b>180</b>	<b>181,670</b>	
<b>Other</b>				
NONE				<b>5</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## **ELECTRIC OPERATING SECTION FOOTNOTES**

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### **Electric Utility Plant in Service (Page E-06)**

The electric utility replaced a boom truck in 2001.

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### **Accumulated Provision for Depreciation - Electric (Page E-08)**

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River utilities does not currently have individual accumulated depreciation accounts established. The negative balances represent 2001 and 2000 retirements for each plant account.

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